

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Marion Community Schools (2865)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$1,030,054	\$1,063,406	n/a	3%
	11100 Elementary	\$6,082,711	\$6,763,714	\$6,688,078	10%	-1%
	11200 Middle/Junior High	\$5,364,913	\$3,858,307	\$3,548,676	-34%	-8%
	11300 High School	\$3,644,687	\$3,807,166	\$3,589,243	-2%	-6%
	11350 Honors Diploma Award	\$0	\$57,600	\$0	n/a	-100%
	11440 Health Occupations	\$0	\$412	\$857	n/a	108%
	11450 Consumer and Homemaking	\$0	\$38,984	\$39,360	n/a	1%
	11460 Occupational Home Economics	\$0	\$2,188	\$3,909	n/a	79%
	11470 Business Education	\$20,423	\$0	\$0	-100%	n/a
	11480 Industrial Education A	\$252,409	\$253,487	\$227,404	-10%	-10%
	11490 Industrial Education B	\$216,236	\$245,230	\$235,737	9%	-4%
	11590 Other Vocational Education Programs	\$318,783	\$101,517	\$106,277	-67%	5%
	11610 Elementary	\$0	\$0	\$0	n/a	n/a
	11620 Middle/Junior High	\$0	\$302,845	\$268,265	n/a	-11%
	11630 High School	\$0	\$46,850	\$18,393	n/a	-61%
	11910 Competency Testing	\$10,801	\$13	\$27,868	158%	> 500%
	12100 Gifted and Talented	\$84,298	\$122,622	\$122,320	45%	0%
	12210 Mild Mental Handicap	\$266,937	\$619,682	\$445,817	67%	-28%
	12220 Moderate Mental Handicap	\$224,386	\$375,645	\$390,494	74%	4%
	12230 Mental Handicap	\$85	\$1,557	\$979	> 500%	-37%
	12310 Orthopedic Impairment	\$5,428	\$10,536	\$15,459	185%	47%
	12330 Visual Impairment	\$25,741	\$5,274	\$238	-99%	-95%
	12340 Hearing Impairment	\$101,847	\$88,715	\$89,139	-12%	0%
	12350 Homebound	\$26,838	\$86,190	\$90,526	237%	5%
	12410 Emotional Handicap - Full Time	\$179,058	\$268,310	\$336,992	88%	26%
	12520 Compensatory	\$68,362	\$108,844	\$161,863	137%	49%
	12610 Learning Disability - Full Time	\$100,741	\$406,914	\$412,514	309%	1%
	12620 Learning Disability - All Others	\$612,881	\$514,522	\$591,404	-4%	15%
	12710 Equal Opportunity At Risk	\$339,280	\$220,676	\$242,760	-28%	10%
	12810 Special Education Preschool	\$207,734	\$163,914	\$166,963	-20%	2%
	12900 Other Special Programs	\$64,205	\$94,365	\$43,353	-32%	-54%
	13100 Adult Basic Education	\$164,912	\$159,986	\$177,163	7%	11%
	13200 Advanced Adult Education	\$31,255	\$26,914	\$32,777	5%	22%
	13300 Occupational Programs	\$112,484	\$183,058	\$186,751	66%	2%
	13600 Special Interest Programs	\$57,927	\$41,318	\$37,454	-35%	-9%
	13900 Other Adult/Continuing Ed Programs	\$35,976	\$34,535	\$28,173	-22%	-18%
	14100 Elementary	\$0	\$22,212	\$25,697	n/a	16%
	14200 Middle/Junior High	\$0	\$131	\$828	n/a	> 500%
	14300 High School	\$21,540	\$18,367	\$30,294	41%	65%

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	16200 Preventive Remediation	\$343,932	\$350,224	\$177,488	-48%	-49%
	21520 Speech Pathology Services	\$215,268	\$357,745	\$298,534	39%	-17%
	22210 Service Area Direction	\$185,680	\$60,673	\$69,267	-63%	14%
	22220 School Library	\$346,492	\$315,876	\$266,174	-23%	-16%
	22230 Audiovisual	\$15,696	\$10,379	\$9,385	-40%	-10%
	22240 Education Television	\$241	\$60	\$200	-17%	232%
	22250 Computer Assisted Instruction Services	\$0	\$208,176	\$596,590	n/a	187%
	22290 Other Education Media Services	\$76,591	\$27,739	\$29,409	-62%	6%
	24100 Office of the Principal Services	\$1,931,513	\$1,781,286	\$1,617,917	-16%	-9%
	25820 Textbooks and Repairs	\$187,037	\$247,946	\$119,421	-36%	-52%
	25860 Textbooks and Workbooks	\$0	\$281,665	\$187,936	n/a	-33%
	26497 Teachers Retirement Fund	\$765,917	\$1,204,401	\$1,139,013	49%	-5%
	41100 Transfer Tuition	\$103,007	\$123,349	\$66,864	-35%	-46%
	41300 Area Vocational Schools	\$0	\$0	\$41,259	n/a	n/a
	41400 Joint Services and Supply	\$565,722	\$425,890	\$90,735	-84%	-79%
Student Academic Achievement Total		\$23,379,972	\$25,478,062	\$24,157,625	3%	-5%
Student Instructional Support						
	21110 Service Area Direction	\$0	\$0	\$17,269	n/a	n/a
	21120 Attendance Services	\$196,278	\$216,824	\$127,665	-35%	-41%
	21130 Social Work Services	\$1,784	\$6,614	\$57,235	> 500%	> 500%
	21140 Pupil Accounting	\$0	\$0	\$0	n/a	n/a
	21220 Counseling Services	\$423,349	\$388,194	\$366,169	-14%	-6%
	21310 Service Area Direction	\$0	\$0	\$826	n/a	n/a
	21320 Medical Services	\$2,460	\$7,600	\$7,777	216%	2%
	21340 Nurse Services	\$128,382	\$169,892	\$171,874	34%	1%
	21390 Other Health Services	\$25,935	\$17,470	\$14,269	-45%	-18%
	21420 Psychological Testing	\$31,179	\$0	\$0	-100%	n/a
	21430 Psychological Counseling	\$140,387	\$253,649	\$345,717	146%	36%
	21610 Service Area Direction	\$108,441	\$124,323	\$194,029	79%	56%
	21690 Other Special Education Administration	\$2,742	\$0	\$33	-99%	n/a
	21790 Other Student Services	\$0	\$10,553	\$1,069	n/a	-90%
	22110 Service Area Direction	\$128,204	\$143,872	\$136,198	6%	-5%
	22120 Instruction & Curriculum Development	\$218,196	\$265,860	\$405,453	86%	53%
	22130 Instructional Staff Training Services	\$2,778	\$64,392	\$55,507	> 500%	-14%
	22190 Instructional Staff Training Services - Other	\$10,712	\$0	\$0	-100%	n/a
	23110 Service Area Direction	\$23,000	\$14,000	\$18,500	-20%	32%
	23190 Other Governing Body Services	\$75,090	\$28,753	\$7,197	-90%	-75%
	23210 Office of the Superintendent	\$208,270	\$193,888	\$183,334	-12%	-5%
	23220 Community Relations	\$271,253	\$165,191	\$168,748	-38%	2%

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	23290 Other Executive Administrative Services	\$125,211	\$119,338	\$100,549	-20%	-16%
	24900 Other Support Services - School Admin.	\$14,337	\$6,509	\$7,600	-47%	17%
	26450 Health Services	\$3,043	\$170	\$0	-100%	-100%
	26700 Technology Coordinator	\$88,961	\$50,602	\$39,974	-55%	-21%
	26710 Technology Support and Maintenance	\$0	\$208,368	\$246,080	n/a	18%
Student Instructional Support Total		\$2,229,992	\$2,456,063	\$2,673,073	20%	9%
Overhead and Operational						
	23150 Legal Services	\$28,332	\$85,744	\$88,265	212%	3%
	23160 Promotion Expenses	\$1,870	\$2,352	\$10,016	436%	326%
	23230 Staff Relations and Negotiations	\$189,220	\$158,677	\$172,557	-9%	9%
	25110 Office of the Business Manager	\$108,652	\$156,296	\$99,350	-9%	-36%
	25230 Receiving and Disbursing Funds	\$57,317	\$52,384	\$48,305	-16%	-8%
	25240 Payroll Services	\$91,235	\$77,845	\$78,081	-14%	0%
	25250 Financial Accounting	\$52,021	\$40,649	\$39,226	-25%	-3%
	25291 Refund of Revenue	\$27,156	\$10,442	\$9,096	-67%	-13%
	25293 Printed Forms	\$9,201	\$9,523	\$10,363	13%	9%
	25295 Bank Service Charge	\$0	\$8,933	\$5,057	n/a	-43%
	25299 Other	\$0	\$10	\$20,777	n/a	> 500%
	25360 Rent of Buildings & Equipment	\$66,194	\$0	\$0	-100%	n/a
	25410 Service Area Direction	\$27,254	\$37,100	\$38,430	41%	4%
	25420 Maintenance of Buildings	\$3,990,711	\$4,690,680	\$4,572,320	15%	-3%
	25430 Maintenance of Grounds	\$17,338	\$12,167	\$17,187	-1%	41%
	25440 Maintenance of Equipment	\$1,246,864	\$1,007,053	\$1,078,583	-13%	7%
	25450 Vehicle Maintenance (other than buses)	\$21,667	\$24,650	\$25,497	18%	3%
	25460 Security Services	\$75,059	\$124,834	\$120,016	60%	-4%
	25470 Insurance (other than buses)	\$252,371	\$440,828	\$329,081	30%	-25%
	25490 Other Operating/Maintenance of Plant	\$47,118	\$83,461	\$1,949	-96%	-98%
	25510 Service Area Direction	\$57,444	\$3,469	\$10,951	-81%	216%
	25520 Vehicle Operation	\$738,799	\$878,269	\$952,882	29%	8%
	25530 Monitoring Services	\$48,277	\$83,497	\$79,002	64%	-5%
	25540 Vehicle Servicing and Maintenance	\$296,899	\$386,821	\$396,998	34%	3%
	25550 Purchase of School Buses	\$242,250	\$296,385	\$229,773	-5%	-22%
	25560 Insurance on Buses	\$24,186	\$16,819	\$44,863	85%	167%
	25580 Contracted Transportation Services	\$4,133	\$8,455	\$20,875	405%	147%
	25590 Other Pupil Transportation Services	\$318	\$0	\$0	-100%	n/a
	25610 Service Area Direction	\$323,403	\$247,609	\$254,017	-21%	3%
	25620 Food Preparation and Dispensing	\$458,909	\$495,195	\$479,766	5%	-3%
	25640 Food Purchases	\$550,190	\$610,217	\$666,435	21%	9%
	25690 Other Food Services	\$71,389	\$130,421	\$136,825	92%	5%

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	25740 Printing, Publishing and Duplicating	\$46,836	\$28,704	\$25,054	-47%	-13%
	25920 Ditch Assessments	\$0	\$1,074	\$0	n/a	-100%
	26200 Planning, Research, Develop., & Evaluation	\$429	\$2,260	\$2,228	419%	-1%
	26499 Other	\$0	\$330,593	\$297,155	n/a	-10%
	26600 Data Processing	\$23,672	\$0	\$0	-100%	n/a
	26900 Other Staff Services	\$199,602	\$208,386	\$230,370	15%	11%
	29000 Support Services - Other	\$3,178	\$0	\$0	-100%	n/a
	32000 Community Recreation	\$9,150	\$0	\$0	-100%	n/a
	33000 Civic Services	\$41,832	\$51,363	\$48,857	17%	-5%
	34000 Athletic Coaches	\$211,935	\$480,610	\$465,166	119%	-3%
	36000 Welfare Activities Services	\$0	\$415	\$0	n/a	-100%
	39100 High School Band Uniforms	\$0	\$0	\$268	n/a	n/a
	39500 Child Care Services	\$57,228	\$0	\$0	-100%	n/a
	39900 Other Community Services	\$2,630	\$3,216	\$4,000	52%	24%
	49200 Scholarships	\$10,571	\$22,039	\$20,054	90%	-9%
	52200 Temporary Loans, INTEREST ON DEBT	\$107,715	\$228,456	\$77,433	-28%	-66%
Overhead and Operational Total		\$9,840,553	\$11,537,900	\$11,207,129	14%	-3%
Nonoperational						
	25320 Land Acquisition and Development	\$251,307	\$0	\$0	-100%	n/a
	25330 Professional Services	\$52,244	\$14,970	\$121,310	132%	> 500%
	25340 Educational Specifications Development	\$2,918	\$0	\$0	-100%	n/a
	25350 Building Acquisition/Construction/Improvement	\$387,508	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$733,590	\$2,692,699	\$3,113,329	324%	16%
	25352 Energy Savings Contracts	\$0	\$348,322	\$102,963	n/a	-70%
	25380 Purchase of Mobile or Fixed Equipment	\$1,285,800	\$1,033,082	\$794,365	-38%	-23%
	25390 Other Facilities Acquisition & Construction	\$0	\$80,000	\$0	n/a	-100%
	51100 Bonds, PRINCIPAL OF DEBT	\$125,000	\$665,000	\$255,000	104%	-62%
	52100 Bonds, INTEREST ON DEBT	\$73,625	\$1,264,024	\$386,298	425%	-69%
	53100 Buildings, LEASE RENTAL	\$0	\$1,307,500	\$653,500	n/a	-50%
Nonoperational Total		\$2,911,991	\$7,405,598	\$5,426,764	86%	-27%
prorated						
	26491 PERF	\$538,803	\$563,076	\$537,279	0%	-5%
	26492 Social Security	\$2,057,742	\$2,089,056	\$2,028,745	-1%	-3%
	26493 Workmen's Compensation	\$148,491	\$335,861	\$282,393	90%	-16%
	26494 Group Insurance	\$3,737,483	\$5,507,979	\$10,076,712	170%	83%
	26496 Unemployment Compensation	\$13,393	\$97,882	\$61,849	362%	-37%
	26498 Severance/Early Retirement Pay	\$458,291	\$1,799,569	\$1,354,186	195%	-25%
prorated Total		\$6,954,202	\$10,393,423	\$14,341,165	106%	38%

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Not Categorized						
	39000 Other Community Services	\$13,133	\$0	\$0	-100%	n/a
Not Categorized Total		\$13,133	\$0	\$0	-100%	n/a

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$28,788,472	\$33,566,139	\$35,116,363	22%	5%	63.5%	58.6%	60.7%
Student Instructional Support	\$2,724,442	\$3,139,310	\$3,690,131	35%	18%	6.0%	5.5%	6.4%
Overhead and Operational Nonoperational	\$10,891,806	\$13,159,998	\$13,572,499	25%	3%	24.0%	23.0%	23.5%
Not Categorized	\$2,911,991	\$7,405,598	\$5,426,764	86%	-27%	6.4%	12.9%	9.4%
Grand Total	\$13,133	\$0	\$0					
Grand Total	\$45,329,844	\$57,271,045	\$57,805,757	28%	1%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	69.5%	64.1%	67.1%